

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Friday 13th April, 2018

No. 157

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No.15/2018 – State Tax

Date: 23rd March, 2018

NOTIFICATION

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government hereby appoints the 1st day of April, 2018, as the date from which the provisions of sub-rule (ii) of rule 2, except clause (7), and sub-rules (iii), (iv), (v), (vi) and (vii) of rule 2 of notification No. 12/2018 – State Tax, dated the 7th March, 2018, published in the Gazette of Sikkim, shall come into force.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**